3013 (02-09-04)

ANNUAL REPORT

OF

Name: HUSTISFORD UTILITIES

Principal Office: 210 S LAKE STREET
HUSTISFORD, WI 53034-0345

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MICHELLE MURPHY of
(Person responsible for accounts)

Hustisford Utilities , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/28/2002 (Date)

UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUSTISFORD UTILITIES
Utility Address: 210 S LAKE STREET
HUSTISFORD, WI 53034-0345

When was utility organized? 8/1/1937
Report any change in name:
Effective Date:
Utility Web Site: www.hustisford.com

Utility employee in charge of correspondence concerning this report:

Name: MS MICHELLE MURPHY
Title: UTILITY CLERK
Office Address:
443 E GRIFFITH STREET
P.O. BOX 345
HUSTISFORD, WI 53034-0345
Telephone: (920) 349 - 3650
Fax Number: (920) 349 - 4500
E-mail Address: mmurphy@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:
Title:
Office Address:

Telephone:
Fax Number:
E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR DONALD BAUMANN
Title: CHAIRMAN
Office Address:
210 S LAKE ST
P.O. BOX 345
HUSTISFORD, WI 53034-0345
Telephone: (920) 349 - 3650
Fax Number: (920) 349 - 4500
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:
Title:
Office Address: VIRCHOW, KRAUSE & CO.,LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398
Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
E-mail Address:
Date of most recent audit report: 2/4/2002
Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD KIRCHOFF
Title: SUPERINTENDENT
Office Address:
210 S LAKE STREET
HUSTISFORD, WI 53034-0345

Telephone: (920) 349 - 3650
Fax Number: (920) 349 - 4500
E-mail Address: rkirchoff@wppisys.org

Name of utility commission/committee: HUSTISFORD UTILITY COMMISSION

Names of members of utility commission/committee:
MR DONALD BAUMANN, CHAIRMAN
MR GLEN FALKENTHAL
MR RON GILLEN
MR WAYNE SCHULTZ
MR CHARLES WOLTER, SECRETARY

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,593,200	1,566,204	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,191,051	1,135,103	2
Depreciation Expense (403)	169,873	159,335	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	123,879	113,973	5
Total Operating Expenses	**1,484,803**	**1,408,411**	
Net Operating Income	**108,397**	**157,793**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**108,397**	**157,793**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	24,328	23,933	10
Miscellaneous Nonoperating Income (421)	91,581	62,427	11
Total Other Income	**115,909**	**86,360**	
Total Income	**224,306**	**244,153**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	**0**	**0**	
Income Before Interest Charges	**224,306**	**244,153**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	112,318	114,226	14
Amortization of Debt Discount and Expense (428)	8,772	8,772	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	**121,090**	**122,998**	
Net Income	**103,216**	**121,155**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,499,331	1,385,954	20
Balance Transferred from Income (433)	103,216	121,155	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	21,476	7,778	25
Total Unappropriated Earned Surplus End of Year (216)	**1,581,071**	**1,499,331**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
INVESTMENT INCOME	24,328	5
Total (Acct. 419):	**24,328**	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	91,581	6
Total (Acct. 421):	**91,581**	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRANSFER	21,476	12
Total (Acct. 439)--Debit:	**21,476**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	303,258	1,289,942	0	0	**1,593,200**	**1**
Less: interdepartmental sales	0	25,278	0	0	**25,278**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		2,947			**2,947**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**303,258**	**1,261,717**	**0**	**0**	**1,564,975**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	52,296		**52,296**	**1**
Electric operating expenses	134,164		**134,164**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses	62,502		**62,502**	**5**
Merchandising and jobbing			**0**	**6**
Other nonutility expenses			**0**	**7**
Water utility plant accounts	683		**683**	**8**
Electric utility plant accounts	17,975		**17,975**	**9**
Gas utility plant accounts			**0**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts	411		**411**	**12**
Accum. prov. for depreciation of water plant			**0**	**13**
Accum. prov. for depreciation of electric plant	1,270		**1,270**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant			**0**	**17**
Clearing accounts			**0**	**18**
All other accounts			**0**	**19**
Total Payroll	**269,301**	**0**	**269,301**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	5,694,057	5,514,625	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,257,237	2,095,401	2
Net Utility Plant	**3,436,820**	**3,419,224**	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	**3,436,820**	**3,419,224**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,346,835	2,254,793	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	820,152	752,844	6
Net Nonutility Property	**1,526,683**	**1,501,949**	
Investment in Municipality (123)	0	0	7
Other Investments (124)	5,565	8,034	8
Special Funds (125-128)	455,133	427,531	9
Total Other Property and Investments	**1,987,381**	**1,937,514**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	66,112	56,622	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	198,640	210,245	15
Other Accounts Receivable (143)	13,090	23,119	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	24,753	19,283	18
Materials and Supplies (151-163)	169,700	155,374	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	2,456	2,456	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	**474,751**	**467,099**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	101,931	110,703	25
Total Deferred Debits	**101,931**	**110,703**	
Total Assets and Other Debits	**6,000,883**	**5,934,540**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	358,290	333,290	**26**
Appropriated Earned Surplus (215)			**27**
Unappropriated Earned Surplus (216)	1,581,071	1,499,331	**28**
Total Proprietary Capital	**1,939,361**	**1,832,621**	
LONG-TERM DEBT			
Bonds (221-222)	1,874,411	1,926,164	**29**
Advances from Municipality (223)	0	0	**30**
Other Long-Term Debt (224)	0	0	**31**
Total Long-Term Debt	**1,874,411**	**1,926,164**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**32**
Accounts Payable (232)	104,913	134,123	**33**
Payables to Municipality (233)	0	0	**34**
Customer Deposits (235)	10,000		**35**
Taxes Accrued (236)	90,270	84,641	**36**
Interest Accrued (237)	35,281	35,912	**37**
Matured Long-Term Debt (239)			**38**
Matured Interest (240)			**39**
Tax Collections Payable (241)			**40**
Miscellaneous Current and Accrued Liabilities (242)	2,094	237	**41**
Total Current and Accrued Liabilities	**242,558**	**254,913**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**42**
Customer Advances for Construction (252)			**43**
Other Deferred Credits (253)	40,288	16,577	**44**
Total Deferred Credits	**40,288**	**16,577**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**45**
Injuries and Damages Reserve (262)			**46**
Pensions and Benefits Reserve (263)			**47**
Miscellaneous Operating Reserves (265)			**48**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,904,265	1,904,265	**49**
Total Liabilities and Other Credits	**6,000,883**	**5,934,540**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,970,298	0	0	3,646,847	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	62,392			14,520	7
Total Utility Plant	2,032,690	0	0	3,661,367	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	450,585	0	0	1,806,652	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	450,585	0	0	1,806,652	
Net Utility Plant	1,582,105	0	0	1,854,715	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	412,129	1,683,272			**2,095,401**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,223	131,650			**169,873**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,144				**1,144**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	1,317			**1,317**	10
Other credits (specify):						11
Depreciation cleared		4,774			**4,774**	12
Total credits	**39,367**	**137,741**	**0**	**0**	**177,108**	13
Debits during year						14
Book cost of plant retired	911	10,566			**11,477**	15
Cost of removal	0	3,795			**3,795**	16
Other debits (specify):						17
					0	18
Total debits	**911**	**14,361**	**0**	**0**	**15,272**	19
Balance End of Year	**450,585**	**1,806,652**	**0**	**0**	**2,257,237**	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,252,694	92,042		**2,344,736**	**1**
Other (specify):					
Water - Land	2,099			**2,099**	**2**
Total Nonutility Property (121)	**2,254,793**	**92,042**	**0**	**2,346,835**	
Less accum. prov. depr. & amort. (122)	752,844	67,308		**820,152**	**3**
Net Nonutility Property	**1,501,949**	**24,734**	**0**	**1,526,683**	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					**0**	0	**1**
Fuel stock expenses (152)					**0**	0	**2**
Plant mat. & oper. sup. (154)			152,714		**152,714**	141,400	**3**
Total Electric Utility					**152,714**	**141,400**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**152,714**	**141,400**	**1**
Water utility (154)	16,986	13,974	**2**
Sewer utility (154)			**3**
Heating utility (154)		0	**4**
Gas utility (154)		0	**5**
Merchandise (155)		0	**6**
Other materials & supplies (156)		0	**7**
Stores expense (163)		0	**8**
Total Materials and Supplies	**169,700**	**155,374**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	333,290	1
Changes during year (explain):		
JOINT STORAGE BUILDING	25,000	2
Balance end of year	**358,290**	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Clean Water Fund Loan	07/16/1991	11/01/2011	4.00%	269,411	1
1995 Mortgage Revenue Bond	10/01/1995	10/01/2020	5.00%	1,605,000	2
			Total Bonds (Account 221):	**1,874,411**	
Total Reacquired Bonds (Account 222)				0	3
			Net amount of bonds outstanding December 31:	**1,874,411**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	84,641	1
Accruals:		
Charged water department expense	44,156	2
Charged electric department expense	79,723	3
Charged sewer department expense		4
Other (explain):		
Tax on meters charged to sewer	564	5
Total Accruals and other credits	**124,443**	
Taxes paid during year:		
County, state and local taxes	84,641	6
Social Security taxes	14,041	7
PSC Remainder Assessment	1,881	8
Other (explain):		
GROSS REVENUE	18,251	9
Total payments and other debits	**118,814**	
Balance end of year	**90,270**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 Clean Water Fund Loan	1,878	10,706	10,847	**1,737**	**1**
1995 Mortgage Revenue Bonds	34,034	101,612	102,102	**33,544**	**2**
Subtotal	**35,912**	**112,318**	**112,949**	**35,281**	
Advances from Municipality (223)					
NONE	0			**0**	**3**
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
NONE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Total	**35,912**	**112,318**	**112,949**	**35,281**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	405,782	419,063	0	1,079,420	0	**1,904,265**	1
Add credits during year:							
For Services						**0**	2
For Mains						**0**	3
Other (specify):							
NONE						**0**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**405,782**	**419,063**	**0**	**1,079,420**	**0**	**1,904,265**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
SPECIAL ASSESSMENTS	5,565	2
Total (Acct. 124):	**5,565**	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	**0**	
Depreciation Fund (126):		
ELECTRIC DEPRECIATION ACCOUNT	81,431	4
Total (Acct. 126):	**81,431**	
Other Special Funds (128):		
CLEAN WATER FUND DEBT SERVICE	19,252	5
CONSTRUCTION ACCOUNT	12,535	6
RESERVE ACCOUNT	174,795	7
INSURANCE RESERVE ACCOUNT	24,685	8
REPLACEMENT ACCOUNT	50,264	9
REDEMPTION ACCOUNT	71,850	10
DEFERRED SPECIAL ASSESSMENTS	20,321	11
Total (Acct. 128):	**373,702**	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	**0**	
Other Special Deposits (134):		
NONE		13
Total (Acct. 134):	**0**	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	27,390	15
Electric	131,934	16
Sewer (Regulated)	39,316	17
Other (specify):		
NONE		18
Total (Acct. 142):	**198,640**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work	13,090	20
Other (specify):		
NONE		21
Total (Acct. 143):	**13,090**	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPAL	24,753	22
Total (Acct. 145):	**24,753**	
Prepayments (165):		
NONE		23
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	**0**	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	**0**	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	**0**	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	**0**	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED DEBT ISSUANCE EXPENSE	37,980	28
UNAMORTIZED LOSS ON ADVANCE REFUNDING	46,824	29
OTHER	17,127	30
Total (Acct. 186):	**101,931**	
Payables to Municipality (233):		
NONE		31
Total (Acct. 233):	**0**	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	30,113	32
PUBLIC BENEFITS	10,175	33
Total (Acct. 253):	**40,288**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,962,986	3,314,319	0	0	**5,277,305**	**1**
Materials and Supplies	15,480	147,057	0	0	**162,537**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation	431,357	1,744,962	0	0	**2,176,319**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	405,782	419,063	0	0	**824,845**	**6**
Other (specify):						
NONE					**0**	**7**
Average Net Rate Base	**1,141,327**	**1,297,351**	**0**	**0**	**2,438,678**	
Net Operating Income	93,429	14,968	0	0	**108,397**	**8**
Net Operating Income as a percent of Average Net Rate Base	**8.19%**	**1.15%**	**N/A**	**N/A**	**4.44%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	345,790	**1**
Appropriated Earned Surplus	0	**2**
Unappropriated Earned Surplus	1,540,201	**3**
Other (Specify):		**4**
Total Average Proprietary Capital	**1,885,991**	
Net Income		
Net Income	103,216	**5**
Percent Return on Proprietary Capital	**5.47%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Related to a debt issue, not a PSC authorization requirement.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response received 1/15/03:
Good afternoon,
The response to your letter is as follows:
1. The description should have stated the balance in account 145 comes from delinquent utility bills that were placed on the tax roll.

2. The balance in 186 should have been posted in 181. Just a reminder that the balance is related to a debt issue but not a PSC authorization requirement.

3. In schedule W-16 Reservoirs, Standpipes and Water Treatment (for both elevated tanks) line 14 should be liquid, line 17 should be wellhouse, line 19 should be none, line 24 should be no and line 25 should be no.
Also,
The expenses in account 641 are mostly chemicals. I also went back in our PSC reports to find that balance in account 332. It has been there since 1979 and that is from chemical pumps and barrels that were installed. I wasn't sure if you needed that information also.

4. The explanation for schedule E-3 by account is
594- more underground services are being installed or replacing overhead and due to this there is an increase in locating, earnings and supplies
920- salaries and administrative time has increased.
926- increases in benefits such as health insurance, vacation and sick leave

I have noted each factor to be sure that my 2002 annual report will be more accurate.

Sincerely,
Michelle Murphy

Michelle Murphy
Hustisford Utilities
Phone 920.349.3650
Fax 920.349.4500
E-mail MMurphy@WPPIsys.org

January 3, 2003

Ms. Michelle Murphy, Utility Clerk
Hustisford Utilities
P.O. Box 345
443 East Griffith Street
Hustisford, WI 53034-0345

2001 Analytical Review DWCCA-2650-PJL

Dear Ms. Murphy:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose

FINANCIAL SECTION FOOTNOTES

of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the headnotes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the $24,753 reported in Account 145 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation. This was also addressed in our letter dated December 19, 2001, concerning our review of the utility's 2000 annual report.

2. Please explain why the items reported in Account 186 were not reported in Account 181, Unamortized Debt Discount and Expense as was recommended in our e-mail of February 4 concerning our review of the utility's 2000 annual report.

3. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.

4. As directed in the headnotes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide an explanation of any expense account which changed by $10,000 and 15 percent when compared to the previous year and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2650 Hustisford.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	286,510	1
Total Sales of Water	**286,510**	
Other Operating Revenues		
Forfeited Discounts (470)	1,496	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,252	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	**16,748**	
Total Operating Revenues	**303,258**	
Operation and Maintenenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	14,490	9
Water Treatment Expenses (640-652)	6,832	10
Transmission and Distribution Expenses (660-678)	37,069	11
Customer Accounts Expenses (901-905)	10,572	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	58,487	14
Total Operation and Maintenenance Expenses	**127,450**	
Other Operating Expenses		
Depreciation Expense (403)	38,223	15
Amortization Expense (404-407)		16
Taxes (408)	44,156	17
Total Other Operating Expenses	**82,379**	
Total Operating Expenses	**209,829**	
NET OPERATING INCOME	**93,429**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	385	17,244	113,666	4
Commercial	62	7,001	36,316	5
Industrial	9	1,146	6,286	6
Total Metered Sales to General Customers (461)	**456**	**25,391**	**156,268**	
Private Fire Protection Service (462)	5		8,088	7
Public Fire Protection Service (463)	1		117,308	8
Other Sales to Public Authorities (464)	9	777	4,846	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**471**	**26,168**	**286,510**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	117,308	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**117,308**	
Forfeited Discounts (470):		
Customer late payment charges	1,496	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**1,496**	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	**0**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	15,252	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	**15,252**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	**0**	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	8,484	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	4,279	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	494	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,233	25
Total Pumping Expenses	**14,490**	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	2,063	26
Chemicals (641)	4,286	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)	266	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	217	33
Total Water Treatment Expenses	**6,832**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,184	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	4,127	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,477	43
Maintenance of Transmission and Distribution Mains (673)	16,000	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	2,840	46
Maintenance of Meters (676)	6,001	47
Maintenance of Hydrants (677)	1,440	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	**37,069**	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	1,899	51
Customer Records and Collection Expenses (903)	8,423	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	250	**54**
Total Customer Accounts Expenses	**10,572**	
SALES EXPENSES		
Sales Expenses (910)		**55**
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,856	**56**
Office Supplies and Expenses (921)	3,944	**57**
Administrative Expenses Transferred--Credit (922)		**58**
Outside Services Employed (923)	8,370	**59**
Property Insurance (924)	2,749	**60**
Injuries and Damages (925)		**61**
Employee Pensions and Benefits (926)	26,156	**62**
Regulatory Commission Expenses (928)		**63**
Duplicate Charges--Credit (929)		**64**
Miscellaneous General Expenses (930)	3,177	**65**
Rents (931)		**66**
Maintenance of General Plant (932)	2,235	**67**
Total Administrative and General Expenses	**58,487**	
Total Operation and Maintenance Expenses	**127,450**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		40,323	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		564	2
Net property tax equivalent		**39,759**	
Social Security		4,039	3
PSC Remainder Assessment		358	4
Other (specify): NONE			5
Total tax expense		**44,156**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245493				3
County tax rate	mills		7.478697				4
Local tax rate	mills		10.966583				5
School tax rate	mills		14.132787				6
Voc. school tax rate	mills		1.920724				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**34.744284**				10
Less: state credit	mills		2.431867				11
Net tax rate	mills		**32.312417**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**10.966583**				14
Combined School Tax Rate	mills		**16.053511**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**27.020094**				17
Total Tax Rate	mills		**34.744284**				18
Ratio of Local and School Tax to Total	dec.		**0.777685**				19
Total tax net of state credit	mills		**32.312417**				20
Net Local and School Tax Rate	mills		**25.128869**				21
Utility Plant, Jan. 1	$	**1,955,675**	1,955,675				22
Materials & Supplies	$	**13,974**	13,974				23
Subtotal	$	**1,969,649**	**1,969,649**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**1,969,649**	**1,969,649**				26
Assessment Ratio	dec.		0.814688				27
Assessed Value	$	**1,604,649**	**1,604,649**				28
Net Local & School Rate	mills		**25.128869**				29
Tax Equiv. Computed for Current Year	$	**40,323**	**40,323**				30
Tax Equivalent per 1994 PSC Report	$	37,057					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**40,323**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,720		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	38,011		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**47,731**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	143,595		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,195		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**286,790**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,583		23
Total Water Treatment Plant	**5,583**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	712		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**9,720**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**38,011**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**47,731**	
PUMPING PLANT				
Land and Land Rights (320)			**0**	**12**
Structures and Improvements (321)			**143,595**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)			**143,195**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**0**	**20**
Total Pumping Plant	**0**	**0**	**286,790**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**0**	**22**
Water Treatment Equipment (332)			**5,583**	**23**
Total Water Treatment Plant	**0**	**0**	**5,583**	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**712**	**24**
Structures and Improvements (341)			**0**	**25**

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	485,330		26
Transmission and Distribution Mains (343)	760,349		27
Fire Mains (344)	0		28
Services (345)	148,944	957	29
Meters (346)	55,051	4,951	30
Hydrants (348)	84,424	1,022	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	**1,534,810**	**6,930**	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	28,021		34
Office Furniture and Equipment (391)	3,017		35
Computer Equipment (391.1)	9,514	469	36
Transportation Equipment (392)	18,643		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,057		39
Laboratory Equipment (395)	3,614		40
Power Operated Equipment (396)	4,036		41
Communication Equipment (397)	2,859	8,135	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	**80,761**	**8,604**	
Total utility plant in service directly assignable	**1,955,675**	**15,534**	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	**1,955,675**	**15,534**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**485,330**	**26**
Transmission and Distribution Mains (343)			**760,349**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**149,901**	**29**
Meters (346)	655		**59,347**	**30**
Hydrants (348)	256		**85,190**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**911**	**0**	**1,540,829**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**28,021**	**34**
Office Furniture and Equipment (391)			**3,017**	**35**
Computer Equipment (391.1)			**9,983**	**36**
Transportation Equipment (392)			**18,643**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**11,057**	**39**
Laboratory Equipment (395)			**3,614**	**40**
Power Operated Equipment (396)			**4,036**	**41**
Communication Equipment (397)			**10,994**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**0**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**89,365**	
Total utility plant in service directly assignable	**911**	**0**	**1,970,298**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**911**	**0**	**1,970,298**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	33,330	3.00%	1,140	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	**33,330**		**1,140**	
PUMPING PLANT				
Structures and Improvements (321)	45,731	2.20%	3,159	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	61,238	4.00%	5,728	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	**106,969**		**8,887**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	5,989	6.67%	372	17
Total Water Treatment Plant	**5,989**		**372**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	98,716	2.00%	9,707	19
Transmission and Distribution Mains (343)	53,294	0.74%	5,627	20
Fire Mains (344)	0			21
Services (345)	20,259	2.10%	3,138	22
Meters (346)	25,300	4.00%	2,288	23
Hydrants (348)	9,192	1.33%	1,128	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	**206,761**		**21,888**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314					**34,470**	**4**
315					**0**	**5**
316					**0**	**6**
317					**0**	**7**
	0	**0**	**0**	**0**	**34,470**	
321					**48,890**	**8**
322					**0**	**9**
323					**0**	**10**
324					**0**	**11**
325					**66,966**	**12**
326					**0**	**13**
327					**0**	**14**
328					**0**	**15**
	0	**0**	**0**	**0**	**115,856**	
331					**0**	**16**
332					**6,361**	**17**
	0	**0**	**0**	**0**	**6,361**	
341					**0**	**18**
342					**108,423**	**19**
343					**58,921**	**20**
344					**0**	**21**
345					**23,397**	**22**
346	655				**26,933**	**23**
348	256				**10,064**	**24**
349					**0**	**25**
	911	**0**	**0**	**0**	**227,738**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	4,225	2.50%	701	**26**
Office Furniture and Equipment (391)	1,689	6.67%	201	**27**
Computer Equipment (391.1)	8,085	14.29%	1,393	**28**
Transportation Equipment (392)	21,356	15.00%	2,796	**29**
Stores Equipment (393)	0			**30**
Tools, Shop and Garage Equipment (394)	10,741	6.70%	741	**31**
Laboratory Equipment (395)	3,761	5.00%	181	**32**
Power Operated Equipment (396)	5,821	15.00%	605	**33**
Communication Equipment (397)	3,402	6.67%	462	**34**
SCADA Equipment (397.1)	0			**35**
Miscellaneous Equipment (398)	0			**36**
Other Tangible Property (399)	0			**37**
Total General Plant	**59,080**		**7,080**	
Total accum. prov. directly assignable	**412,129**		**39,367**	
Common Utility Plant Allocated to Water Department	0			**38**
Total accum. prov. for depreciation	**412,129**		**39,367**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					**4,926**	**26**
391					**1,890**	**27**
391.1					**9,478**	**28**
392					**24,152**	**29**
393					**0**	**30**
394					**11,482**	**31**
395					**3,942**	**32**
396					**6,426**	**33**
397					**3,864**	**34**
397.1					**0**	**35**
398					**0**	**36**
399					**0**	**37**
	0	**0**	**0**	**0**	**66,160**	
	911	**0**	**0**	**0**	**450,585**	
					0	**38**
	911	**0**	**0**	**0**	**450,585**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			2,830	**2,830**	1
February			2,499	**2,499**	2
March			2,509	**2,509**	3
April			2,610	**2,610**	4
May			2,562	**2,562**	5
June			2,537	**2,537**	6
July			2,712	**2,712**	7
August			2,911	**2,911**	8
September			2,572	**2,572**	9
October			2,504	**2,504**	10
November			2,445	**2,445**	11
December			2,561	**2,561**	12
Total annual pumpage	**0**	**0**	**31,252**	**31,252**	

Less: Water sold	26,168	13
Volume pumped but not sold	**5,084**	14
Volume sold as a percent of volume pumped	**84%**	15
Volume used for water production, water quality and system maintenance	1,942	16
Volume related to equipment/system malfunction		17
Non-utility volume NOT included in water sales		18
Total volume not sold but accounted for	**1,942**	19
Volume pumped but unaccounted for	**3,142**	20
Percent of water lost	**10%**	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:		22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	262	23
Date of maximum: 7/15/2001		24
Cause of maximum: SEASONAL		25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	26
Date of minimum: 1/13/2001		27
Total KWH used for pumping for the year	62,671	28
If water is purchased:Vendor Name:		29
Point of Delivery:		30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
440 E GRIFFITH	#2	225	15	288,000	Yes	**1**
414 W JUNEAU	#3	252	12	288,000	Yes	**2**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3		1
Location	440 E GRIFFITH.	W. JUNEAU		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	BYRON JOHNSON		5
Year Installed	1965	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	220	260		8
Pump Motor or				9
Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC		10
Year Installed	1965	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET	ET		5
Year constructed	1971	1991		6
Primary material (earthen, steel,				7
concrete, other)	STEEL	STEEL		8
Elevation difference in feet				9
(See Headnote 3.)	120	120		10
Total capacity in gallons (actual)	200,000	200,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)				14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)				17
Filters, type (gravity, pressure,				18
other, none)				19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)				22
Is a corrosion control chemical				23
used (yes, no)?	N			24
Is water fluoridated (yes, no)?	N			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,158	0	0	0	**4,158**	**1**
M	D	6.000	19,731	0	0	0	**19,731**	**2**
M	D	8.000	18,213	0	0	0	**18,213**	**3**
M	D	10.000	3,833	0	0	0	**3,833**	**4**
M	D	16.000	44	0	0	0	**44**	**5**
Total Within Municipality			**45,979**	**0**	**0**	**0**	**45,979**	
Total Utility			**45,979**	**0**	**0**	**0**	**45,979**	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	287	0	0	0	287		1
M	1.000	117	1	0	0	118		2
M	1.500	7	0	0	0	7		3
M	2.000	20	0	0	0	20		4
Total Utility		**431**	**1**	**0**	**0**	**432**	**0**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	367	76	30	0	**413**	28	**1**
0.750	60	2	18	0	**44**	18	**2**
1.000	2	1	0	0	**3**	0	**3**
1.500	17	2	0	0	**19**	17	**4**
2.000	2	1	0	0	**3**	1	**5**
3.000	2	1	1	0	**2**	2	**6**
Total:	**450**	**83**	**49**	**0**	**484**	**66**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	340	43	1	3	0	26	**413**	**1**
0.750	33	5	3	3	0	0	**44**	**2**
1.000	0	0	1	1	1	0	**3**	**3**
1.500	0	11	5	1	0	2	**19**	**4**
2.000	0	3	0	0	0	0	**3**	**5**
3.000	0	0	0	2	0	0	**2**	**6**
Total:	**373**	**62**	**10**	**10**	**1**	**28**	**484**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	85	1	1		85	**2**
Total Fire Hydrants	**85**	**1**	**1**	**0**	**85**	
Flushing Hydrants						
	0				0	**3**
Total Flushing Hydrants	**0**	**0**	**0**	**0**	**0**	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	100
Number of distribution valves operated during year:	54

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

For those assests depreciated higher than valued and adjustment in 2002 will be made.

Water Services (Page W-18)

A new service was paid for by the utility.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,274,156	**1**
Total Sales of Electricity	**1,274,156**	
Other Operating Revenues		
Forfeited Discounts (450)	6,010	**2**
Miscellaneous Service Revenues (451)	0	**3**
Sales of Water and Water Power (453)	0	**4**
Rent from Electric Property (454)	8,076	**5**
Interdepartmental Rents (455)	0	**6**
Other Electric Revenues (456)	1,700	**7**
Total Other Operating Revenues	**15,786**	
Total Operating Revenues	**1,289,942**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-557)	802,458	**8**
Transmission Expenses (560-573)	0	**9**
Distribution Expenses (580-598)	58,966	**10**
Customer Accounts Expenses (901-905)	31,352	**11**
Sales Expenses (911-916)	3,914	**12**
Administrative and General Expenses (920-932)	166,911	**13**
Total Operation and Maintenenance Expenses	**1,063,601**	
Other Expenses		
Depreciation Expense (403)	131,650	**14**
Amortization Expense (404-407)		**15**
Taxes (408)	79,723	**16**
Total Other Expenses	**211,373**	
Total Operating Expenses	**1,274,974**	
NET OPERATING INCOME	**14,968**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,010	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**6,010**	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	**0**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
RENT	8,076	5
Total Rent from Electric Property (454)	**8,076**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
MISCELLANEOUS	1,700	7
Total Other Electric Revenues (456)	**1,700**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	**0**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	802,458	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	**802,458**	
Total Power Production Expenses	**802,458**	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	**0**	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	3,011	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		**51**
Station Expenses (582)	23,413	**52**
Overhead Line Expenses (583)		**53**
Underground Line Expenses (584)	1,861	**54**
Street Lighting and Signal System Expenses (585)	1,725	**55**
Meter Expenses (586)	25	**56**
Customer Installations Expenses (587)		**57**
Miscellaneous Distribution Expenses (588)	5,326	**58**
Rents (589)		**59**
Maintenance Supervision and Engineering (590)		**60**
Maintenance of Structures (591)		**61**
Maintenance of Station Equipment (592)		**62**
Maintenance of Overhead Lines (593)	6,930	**63**
Maintenance of Underground Lines (594)	14,349	**64**
Maintenance of Line Transformers (595)	2,326	**65**
Maintenance of Street Lighting and Signal Systems (596)		**66**
Maintenance of Meters (597)		**67**
Maintenance of Miscellaneous Distribution Plant (598)		**68**
Total Distribution Expenses	**58,966**	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		**69**
Meter Reading Expenses (902)	9,164	**70**
Customer Records and Collection Expenses (903)	17,246	**71**
Uncollectible Accounts (904)	2,947	**72**
Miscellaneous Customer Accounts Expenses (905)	1,995	**73**
Total Customer Accounts Expenses	**31,352**	
SALES EXPENSES		
Supervision (911)		**74**
Demonstrating and Selling Expenses (912)	3,914	**75**
Advertising Expenses (913)		**76**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		**77**
Total Sales Expenses	**3,914**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,974	**78**
Office Supplies and Expenses (921)	8,968	**79**
Administrative Expenses Transferred -- Credit (922)		**80**
Outside Services Employed (923)	8,604	**81**
Property Insurance (924)	6,792	**82**
Injuries and Damages (925)		**83**
Employee Pensions and Benefits (926)	67,530	**84**
Regulatory Commission Expenses (928)	722	**85**
Duplicate Charges -- Credit (929)		**86**
Miscellaneous General Expenses (930)	6,895	**87**
Rents (931)		**88**
Maintenance of General Plant (932)	9,426	**89**
Total Administrative and General Expenses	**166,911**	
Total Operation and Maintenance Expenses	**1,063,601**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		49,947	1
Social Security		10,002	2
Wisconsin Gross Receipts Tax		18,251	3
PSC Remainder Assessment		1,523	4
Other (specify): NONE			5
Total tax expense		**79,723**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245493				3
County tax rate	mills		7.478697				4
Local tax rate	mills		10.966583				5
School tax rate	mills		14.132787				6
Voc. school tax rate	mills		1.920724				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**34.744284**				10
Less: state credit	mills		2.431867				11
Net tax rate	mills		**32.312417**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**10.966583**				14
Combined School Tax Rate	mills		**16.053511**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**27.020094**				17
Total Tax Rate	mills		**34.744284**				18
Ratio of Local and School Tax to Total	dec.		**0.777685**				19
Total tax net of state credit	mills		**32.312417**				20
Net Local and School Tax Rate	mills		**25.128869**				21
Utility Plant, Jan. 1	$	**3,558,950**	3,558,950				22
Materials & Supplies	$	**141,400**	141,400				23
Subtotal	$	**3,700,350**	**3,700,350**				24
Less: Plant Outside Limits	$	**1,260,587**	1,260,587				25
Taxable Assets	$	**2,439,763**	**2,439,763**				26
Assessment Ratio	dec.		0.814688				27
Assessed Value	$	**1,987,646**	**1,987,646**				28
Net Local & School Rate	mills		**25.128869**				29
Tax Equiv. Computed for Current Year	$	**49,947**	**49,947**				30
Tax Equivalent per 1994 PSC Report	$	38,063					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**49,947**					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**0**	**0**	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**0**	**18**
Structures and Improvements (341)			**0**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**0**	**21**
Generators (344)			**0**	**22**
Accessory Electric Equipment (345)			**0**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		**26**
Station Equipment (353)	0		**27**
Towers and Fixtures (354)	0		**28**
Poles and Fixtures (355)	0	11,749	**29**
Overhead Conductors and Devices (356)	0	13,339	**30**
Underground Conduit (357)	0		**31**
Underground Conductors and Devices (358)	0		**32**
Roads and Trails (359)	0		**33**
Total Transmission Plant	**0**	**25,088**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,050		**34**
Structures and Improvements (361)	3,821		**35**
Station Equipment (362)	116,630	474,254	**36**
Storage Battery Equipment (363)	0		**37**
Poles, Towers and Fixtures (364)	479,664	3,834	**38**
Overhead Conductors and Devices (365)	453,899	997	**39**
Underground Conduit (366)	17,901	62	**40**
Underground Conductors and Devices (367)	433,983	13,228	**41**
Line Transformers (368)	437,412	16,490	**42**
Services (369)	325,262	10,907	**43**
Meters (370)	90,369	4,206	**44**
Installations on Customers' Premises (371)	0		**45**
Leased Property on Customers' Premises (372)	38		**46**
Street Lighting and Signal Systems (373)	87,908	765	**47**
Total Distribution Plant	**2,447,937**	**524,743**	
GENERAL PLANT			
Land and Land Rights (389)	1,100		**48**
Structures and Improvements (390)	138,075		**49**
Office Furniture and Equipment (391)	36,979	2,702	**50**
Computer Equipment (391.1)	57,909	2,812	**51**
Transportation Equipment (392)	199,715		**52**
Stores Equipment (393)	0		**53**
Tools, Shop and Garage Equipment (394)	43,034		**54**
Laboratory Equipment (395)	17,107		**55**
Power Operated Equipment (396)	27,746	65,586	**56**
Communication Equipment (397)	9,723	54,690	**57**

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**11,749**	**29**
Overhead Conductors and Devices (356)			**13,339**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**25,088**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**1,050**	**34**
Structures and Improvements (361)			**3,821**	**35**
Station Equipment (362)			**590,884**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	830		**482,668**	**38**
Overhead Conductors and Devices (365)	1,220		**453,676**	**39**
Underground Conduit (366)			**17,963**	**40**
Underground Conductors and Devices (367)	733		**446,478**	**41**
Line Transformers (368)	4,664		**449,238**	**42**
Services (369)	132		**336,037**	**43**
Meters (370)	1,666		**92,909**	**44**
Installations on Customers' Premises (371)			**0**	**45**
Leased Property on Customers' Premises (372)			**38**	**46**
Street Lighting and Signal Systems (373)	21		**88,652**	**47**
Total Distribution Plant	**9,266**	**0**	**2,963,414**	
GENERAL PLANT				
Land and Land Rights (389)			**1,100**	**48**
Structures and Improvements (390)			**138,075**	**49**
Office Furniture and Equipment (391)			**39,681**	**50**
Computer Equipment (391.1)	1,300		**59,421**	**51**
Transportation Equipment (392)			**199,715**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)			**43,034**	**54**
Laboratory Equipment (395)			**17,107**	**55**
Power Operated Equipment (396)			**93,332**	**56**
Communication Equipment (397)			**64,413**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	2,467		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**533,855**	**125,790**	
Total utility plant in service directly assignable	**2,981,792**	**675,621**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**2,981,792**	**675,621**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**2,467**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**1,300**	**0**	**658,345**	
Total utility plant in service directly assignable	**10,566**	**0**	**3,646,847**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**10,566**	**0**	**3,646,847**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	**0**		**0**	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	**0**		**0**	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	**0**		**0**	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0	3.90%	229	22
Overhead Conductors and Devices (356)	0	3.20%	213	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314					**0**	**4**
315					**0**	**5**
316					**0**	**6**
	0	**0**	**0**	**0**	**0**	
331					**0**	**7**
332					**0**	**8**
333					**0**	**9**
334					**0**	**10**
335					**0**	**11**
336					**0**	**12**
	0	**0**	**0**	**0**	**0**	
341					**0**	**13**
342					**0**	**14**
343					**0**	**15**
344					**0**	**16**
345					**0**	**17**
346					**0**	**18**
	0	**0**	**0**	**0**	**0**	
352					**0**	**19**
353					**0**	**20**
354					**0**	**21**
355					**229**	**22**
356					**213**	**23**
357					**0**	**24**
358					**0**	**25**

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	**0**		**442**	
DISTRIBUTION PLANT				
Structures and Improvements (361)	2,871	2.90%	111	27
Station Equipment (362)	69,649	3.10%	10,966	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	257,948	3.90%	18,730	30
Overhead Conductors and Devices (365)	240,466	3.20%	14,486	31
Underground Conduit (366)	5,689	2.50%	448	32
Underground Conductors and Devices (367)	159,529	3.30%	14,527	33
Line Transformers (368)	230,091	3.20%	11,460	34
Services (369)	183,688	4.40%	14,315	35
Meters (370)	51,170	3.60%	3,299	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	36	4.40%	2	38
Street Lighting and Signal Systems (373)	63,836	4.10%	3,620	39
Total Distribution Plant	**1,264,973**		**91,964**	
GENERAL PLANT				
Structures and Improvements (390)	86,296	2.50%	3,452	40
Office Furniture and Equipment (391)	54,272	5.40%	2,867	41
Computer Equipment (391.1)	26,429	14.30%		42
Transportation Equipment (392)	159,639	10.00%	19,972	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	29,982	5.00%	2,152	45
Laboratory Equipment (395)	14,053	5.00%	855	46
Power Operated Equipment (396)	34,744	15.00%	9,081	47
Communication Equipment (397)	11,681	6.70%	2,484	48
Miscellaneous Equipment (398)	1,203	5.00%	124	49
Other Tangible Property (399)	0			50
Total General Plant	**418,299**		**40,987**	
Total accum. prov. directly assignable	**1,683,272**		**133,393**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					**0**	**26**
	0	**0**	**0**	**0**	**442**	
361					**2,982**	**27**
362					**80,615**	**28**
363					**0**	**29**
364	830	36		37	**275,849**	**30**
365	1,220	36		36	**253,732**	**31**
366					**6,137**	**32**
367	733			2	**173,325**	**33**
368	4,664	3,489	1,317	2,440	**237,155**	**34**
369	132	234		466	**198,103**	**35**
370	1,666				**52,803**	**36**
371					**0**	**37**
372					**38**	**38**
373	21				**67,435**	**39**
	9,266	**3,795**	**1,317**	**2,981**	**1,348,174**	
390					**89,748**	**40**
391					**57,139**	**41**
391.1	1,300				**25,129**	**42**
392					**179,611**	**43**
393					**0**	**44**
394					**32,134**	**45**
395					**14,908**	**46**
396					**43,825**	**47**
397					**14,165**	**48**
398				50	**1,377**	**49**
399					**0**	**50**
	1,300	**0**	**0**	**50**	**458,036**	
	10,566	**3,795**	**1,317**	**3,031**	**1,806,652**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	0			**51**
Total accum. prov. for depreciation	**1,683,272**		**133,393**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
					0	51
	10,566	3,795	1,317	3,031	1,806,652	

See attached schedule footnote.

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	**0**	13
Total customers on rural lines at end of year	**0**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	3,766	Tuesday	01/02/2001	19:00	1,890	1
February	02	3,378	Tuesday	02/20/2001	19:00	1,674	2
March	03	3,222	Monday	03/05/2001	19:00	1,676	3
April	04	2,808	Monday	04/02/2001	08:00	1,450	4
May	05	3,017	Thursday	05/17/2001	18:00	1,507	5
June	06	3,936	Wednesday	06/13/2001	19:00	1,698	6
July	07	4,366	Tuesday	07/31/2001	19:00	1,945	7
August	08	4,699	Tuesday	08/07/2001	19:00	1,966	8
September	09	3,482	Friday	09/07/2001	18:00	1,542	9
October	10	3,049	Thursday	10/25/2001	19:00	1,585	10
November	11	3,071	Monday	11/26/2001	18:00	1,525	11
December	12	3,540	Wednesday	12/26/2001	18:00	1,806	12
Total		**42,334**				**20,264**	

System Name Hustisford Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		20,263	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**20,263**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		19,199	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		44	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**44**	23
Total Sold and Used		**19,243**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,020	27
Total Energy Losses		**1,020**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**5.0338%**	29
Total Disposition of Energy		**20,263**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	516	4,099	**1**
RESIDENTIAL RURAL	RG-1	723	7,210	**2**
Total Sales for Residential Sales		**1,239**	**11,309**	
Commercial & Industrial				
SMALL POWER	CP-1	12	2,682	**3**
SMALL POWER RURAL	CP-1	2	661	**4**
SMALL POWER SEWER	CP-1	1	429	**5**
LARGE POWER	CP-2	1	1,124	**6**
LARGE POWER RURAL	CP-2	1	30	**7**
COMMERCIAL	GS-1	102	2,181	**8**
COMMERCIAL RURAL	GS-1	51	592	**9**
COMMERCIAL SEWER	GS-1	6	15	**10**
WATER PUMPING	GS-1	5	63	**11**
Total Sales for Commercial & Industrial		**181**	**7,777**	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	14	113	**12**
Total Sales for Public Street & Highway Lighting		**14**	**113**	
Sales for Resale				
NONE				**13**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**1,434**	**19,199**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		277,280	10,954	**288,234**	**1**
		481,873	19,866	**501,739**	**2**
0	**0**	**759,153**	**30,820**	**789,973**	
	10,422	154,800	6,311	**161,111**	**3**
	1,539	31,796	1,870	**33,666**	**4**
	752	18,090	1,034	**19,124**	**5**
	3,366	56,342	2,603	**58,945**	**6**
	60	4,081	2	**4,083**	**7**
		140,951	5,697	**146,648**	**8**
		39,416	1,465	**40,881**	**9**
		1,555	27	**1,582**	**10**
		4,413	159	**4,572**	**11**
0	**16,139**	**451,444**	**19,168**	**470,612**	
		13,323	248	**13,571**	**12**
0	**0**	**13,323**	**248**	**13,571**	
				0	**13**
0	**0**	**0**	**0**	**0**	
0	**16,139**	**1,223,920**	**50,236**	**1,274,156**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor			WPPI			1
Point of Delivery			Hustisford Sub			2
Type of Power Purchased (firm, dump, etc.)			Firm			3
Voltage at Which Delivered			69000			4
Point of Metering			Hustisford Sub			5
Total of 12 Monthly Maximum Demands -- kW			42,356			6
Average load factor			**65.5371%**			7
Total Cost of Purchased Power			802,458			8
Average cost per kWh			**0.0396**			9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	921	969			12
	February	813	861			13
	March	816	860			14
	April	717	733			15
	May	765	742			16
	June	855	843			17
	July	914	1,031			18
	August	1,009	957			19
	September	695	847			20
	October	816	769			21
	November	746	779			22
	December	787	1,019			23
	Total kWh (000)	**9,854**	**10,410**			24
						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)			31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	Griffith					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	2					4
Capacity of Transformers in kVA	15,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	42,334					7
Dt and Hr of Such Maximum Demand	08/07/2001					8
	19:00					9
Kwh Output	20,262,404					10
						11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
Name of Substation						12
Voltage--High Side						13
Voltage--Low Side						14
Num. of Main Transformers in Operation						15
Capacity of Transformers in kVA						16
Number of Spare Transformers on Hand						17
15-Minute Maximum Demand in kW						18
Dt and Hr of Such Maximum Demand						19
						20
Kwh Output						21
						22

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
						31
Kwh Output						32
						33

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,516	646	13,788	1
Acquired during year	10	15	720	2
Total	**1,526**	**661**	**14,508**	3
Retired during year	38	12	235	4
Sales, transfers or adjustments increase (decrease)	(2)	(22)	3,371	5
Number end of year	**1,486**	**627**	**17,644**	6
Number end of year accounted for as follows:				7
In customers' use	1,417	566	15,935	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	69	61	1,709	12
Total end of year	**1,486**	**627**	**17,644**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	7	3,500	**1**
Sodium Vapor	150	79	66,360	**2**
Sodium Vapor	250	6	7,800	**3**
Sodium Vapor	400	5	11,000	**4**
Total		**97**	**88,660**	
Ornamental				
Sodium Vapor	100	3	5,000	**5**
Sodium Vapor	150	10	2,520	**6**
Sodium Vapor	250	2	2,600	**7**
Total		**15**	**10,120**	
Other				
NONE		0	0	**8**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

The new substation has been added.

Accumulated Provision for Depreciation - Electric (Page E-08)

For those assests depreciated higher than valued an adjustment in 2002 will be made.